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HOUSE RESEARCH ORGANIZATION

daily floor report

Thursday, August 26, 2021
87th Legislature, Second Called Session, Number 13
The House convenes at 10 a.m.

One joint resolution is on the Constitutional Amendments Calendar and four bills are on the General State Calendar for second reading consideration today. The joint resolution and bills analyzed in today's *Daily Floor Report* are listed on the following page.



Alma Allen
Chairman
87(2) - 13

HOUSE RESEARCH ORGANIZATION

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Thursday, August 26, 2021

87th Legislature, Second Called Session, Number 13

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SUBJECT: Lowering property tax ceiling to reflect school district compressed rates

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 6 ayes — Meyer, Button, Murphy, Noble, Sanford, Shine
0 nays
5 absent — Thierry, Cole, Guerra, Martinez Fischer, Rodriguez

SENATE VOTE: On final passage, August 10 — 29-0

WITNESSES: For — (*Registered, but did not testify*: Christy Rome, Texas School Coalition)
Against — None
On — (*Registered, but did not testify*: Korry Castillo, Comptroller of Public Accounts; Adam Haynes, Conference of Urban Counties)

BACKGROUND: Texas Constitution Art. 8, sec. 1 requires taxation to be equal and uniform and that all real property and tangible personal property in the state, unless exempt as required or permitted by the Constitution, be taxed in proportion to its value.

Texas Constitution Art. 8, sec. 1-b(c) and Tax Code sec. 11.13 (c) entitle an adult who is disabled or at least 65 years old to an exemption from taxation by a school district of \$10,000 of the appraised value of the individual's residence homestead.

Under Texas Constitution Art. 8, sec. 1-b(d) and Tax Code sec. 11.26, a school district may not increase the total annual amount of property tax it imposes on the residence homestead of an individual who is disabled or at least 65 above the amount of tax it imposed in first year in which the individual qualified for the residence homestead exemption.

Education Code sec. 48.2551 provides for the calculation of a school district's maximum compressed tax rate, or the tax rate for the current tax year at which the district must levy a maintenance and operation tax to receive the full amount of the Tier 1 allotment. The statute establishes formulas limiting growth of the maximum compressed rate.

DIGEST:

SJR 2 would amend the Texas Constitution to allow the Legislature by general law to provide for the reduction of the limitation on property taxes imposed by a school district on the residence homestead of an individual who is disabled or at least 65 to reflect any statutory reduction from the preceding tax year in the district's maximum compressed rate.

Such a general law could take into account the difference between the Tier 1 maintenance and operations rate for the 2018 tax year and the maximum compressed rate for the 2019 tax year applicable to a residence homestead and any reductions in the maximum compressed rate in subsequent tax years before the year in which the general law took effect.

The ballot proposal would be presented to voters at an election on May 7, 2022, and would read: "The constitutional amendment authorizing the legislature to provide for the reduction of the amount of a limitation on the total amount of ad valorem taxes that may be imposed for general elementary and secondary public school purposes on the residence homestead of a person who is elderly or disabled to reflect any statutory reduction from the preceding tax year in the maximum compressed rate of the maintenance and operation taxes imposed for those purposes on the homestead."

**SUPPORTERS
SAY:**

SJR 2, along with its enabling legislation SB 12 by Bettencourt, would provide significant property tax relief for homeowners who are disabled or elderly by lowering the ceiling on property taxes a school district could impose on the homeowner's residence homestead to reflect district compressed rates.

Taxpayers who are disabled or at least 65 years old currently qualify for a property tax exemption on their residence homestead, which also establishes a ceiling on their school district property tax bill. This means that their tax bills are effectively "frozen" and may not increase year to

year, assuming the taxpayer does not make improvements to the property. In 2019, the Legislature enacted legislation that compressed school district property tax rates in 2019 and 2020 and provided ongoing compression to offset property value increases. While this legislation provided relief for many homeowners, those who are disabled or elderly did not see the same benefits because of constitutional limitations on property tax exemptions.

SB 12 and SJR 2 would correct this oversight and increase property tax relief for those taxpayers by providing compression for the tax ceiling from 2019 through 2023. Many individuals who are elderly or disabled live on fixed incomes, so this bill would provide them with meaningful relief and budget certainty. The enabling legislation also would hold school districts harmless for lost property tax revenue from the tax ceiling reductions, so there would be no losses to local taxing units.

Although some may say that the resolution and its enabling legislation would not provide enough property tax relief, the scope of this legislation is simply to correct an oversight and ensure that everyone, including taxpayers who are at least 65 or disabled, benefited from the compressed tax rates established in 2019 in an equitable way. The Legislature could discuss different property tax measures in other legislation.

**CRITICS
SAY:**

While SJR 2 and SB 12 would be fair in extending existing property tax compression to individuals who are disabled or at least 65 years old, the changes to the property tax system would be relatively small. The Legislature should take this opportunity to provide more meaningful and broad-based tax relief through other methods that would change more fundamental aspects of the property tax system.

NOTES:

According to the Legislative Budget Board, the resolution would have no cost to the state other than the cost of publication, which would be \$178,333. Any fiscal impact would depend on the corresponding enabling legislation.

SB 12 by Bettencourt (Meyer), the enabling legislation for SJR 2, is set for second reading consideration today.

SUBJECT: Revising election laws, modifying offenses and criminal penalties

COMMITTEE: Constitutional Rights and Remedies, Select — committee substitute recommended

VOTE: 9 ayes — Ashby, Clardy, Geren, Jetton, Klick, Landgraf, Lozano, Shaheen, White

5 nays — S. Thompson, Bucy, A. Johnson, Longoria, Moody

1 absent — Neave

SENATE VOTE: On final passage, August 12 — 18-11 (Alvarado, Blanco, Eckhardt, Gutierrez, Hinojosa, Johnson, Lucio, Powell, West, Whitmire, Zaffirini)

WITNESSES: For — Robert Jacoby, Dallas County Republican Party Election Integrity Committee; Wesley Bowen, DCRP Election Integrity Committee; Shawn Flanagan, Election Integrity Project of Nueces County; Paul Hodson, Grassroots Gold; Alan Vera, Harris County Republican Party Ballot Security Committee; Sheena Rodriguez, Latinos for America First and Texans Against Illegal Immigration; Anne Robinson, Paralyzed Veterans of America; Donald Garner, Texas Faith and Freedom Coalition; Robert L. Green, Travis County Republican Party Election Integrity Committee; Kathleen Ocker, We the People Liberty in Action; and 23 individuals; (*Registered, but did not testify*: Kathryn Rightmyer, Charles Simmons, Inda Simmons, Craig Weisman, and Wesley Whisenhunt, Grassroots Gold; Carrie Simmons, Opportunity Solutions Project; Chuck DeVore and Chad Ennis, Texas Public Policy Foundation; Jonathan Covey, Texas Values Action; and 15 individuals)

Against — Roy Sanchez, AFSCME HOPE Local 123; David Weinberg, Brennan Center for Justice; Chase Bearden, Coalition of Texans with Disabilities; Stephanie Gomez and Katya Ehresman, Common Cause Texas; Jeff Miller, Disability Rights Texas; Luis Figueroa, Every Texan; Cinde Weatherby, League of Women Voters of Texas; Rene Perez, Libertarian Party of Texas; Cyrus Reed and Craig Nazor, Lone Star Chapter, Sierra Club; Adrian Shelley, Public Citizen; Bob Kafka, REV

UP Texas and ADAPT of Texas; David Billings, Stand Up Republic Texas; Rene Lara, Texas AFL-CIO; James Slattery, Texas Civil Rights Project; Rose Clouston, Texas Democratic Party; Courtney Pugh, The Arc of Texas; and 14 individuals; (*Registered, but did not testify*: Matt Simpson, ACLU of Texas; Lauren Guild, AFSCME San Antonio Local 2021, Harris County Local 1550, HOPE Local 123, Austin/Travis County Local 1624, and El Paso Local 59; Melissa Shannon, Bexar County Commissioners Court; Dionna Hardin, Black Voters Matter; Maggie Stern, Children's Defense Fund Texas; Brie Franco, City of Austin; Christine Wright, City of San Antonio; Charles Reed, Dallas County Commissioners Court; Lisa Flores, Easterseals Central Texas; John Espinosa, Greater Austin Hispanic Chamber of Commerce; Paul Sugg, Harris County Commissioners Court; Sam Derheimer, Hart InterCivic; Jeffrey Clemmons, Huston-Tillotson NAACP, Texas Rising, and Austin College Student Commission; Fatima Menendez, MALDEF; Alison Mohr Boleware, National Association of Social Workers Texas Chapter; Dena Donaldson, Texas American Federation of Teachers; Brandon Bradley, Texas College Democrats; Carisa Lopez, Texas Freedom Network; Beaman Floyd, Texas Impact; Nicholas Basha, Ric Galvan, and Isabel Herrera, Texas Rising; Thomas Kennedy, Texas State Building Trades; Laura Atlas Kravitz, Texas State Teachers Association; Alex Cogan, The Arc of Texas; Julie Wheeler, Travis County Commissioners Court; Stephanie Gharakhanian, Workers Defense Action Fund; and 28 individuals)

On — Jennifer Carey, Erath County and Tax Assessor Collectors Association of Texas; Michelle Mostert, Grassroots Gold; Russell Schaffner, Tarrant County; Keith Ingram, Texas Secretary of State; Laura Pressley, True Texas Elections LLC; Marcia Strickler, Wilco We The People; Cynthia Brehm; Lynn Foster; Cathy Jaster; James Keller; (*Registered, but did not testify*: Jonathan White, Office of the Attorney General; Thomas Parkinson)

DIGEST:

CSSB 1 would establish the Election Integrity Protection Act of 2021. The bill would modify statutes on voter registration, the conduct and security of elections, poll watchers and election officers, early voting by mail, the assistance of voters, election fraud and voter interference offenses,

election-related court proceedings, and ineligible voters, among other provisions.

Legislative intent. CSSB 1 would establish the intent of the Legislature that the application of the Election Code and the conduct of elections be uniform and consistent throughout the state to reduce the likelihood of fraud in the conduct of elections, protect the secrecy of the ballot, promote voter access, and ensure that all legally cast ballots are counted.

The bill would require election officials and other public officials to strictly construe the provisions of the Election Code to effect this intent.

Voter registration. CSSB 1 would amend requirements related to voter registration applications, moving a voter's registration information to a new county of residence, and the provision of notice of unlawful registration.

Supplying information for registration application. Under CSSB 1, certain information required to be included as part of a voter registration application would have to be supplied by the person desiring to register to vote.

Registration in new county. The bill would remove a requirement that a voter continue to reside in the county in which the voter was registered in order to correct certain registration information digitally.

If the notice of change in registration information indicated that a voter no longer resided in the county in which the voter was registered, the registrar would have to forward the notice and the voter's original voter registration application to the registrar of the county in which the voter resided. The registrars would be required to coordinate to ensure that the voter's existing registration was canceled immediately after the voter was registered in the voter's county of residence.

A registrar who received a voter's notice and application from another registrar would have to treat it as an original application and register the voter if the voter resided in the county and was otherwise eligible.

Notice of unlawful registration. If the registrar determined that a person who was not eligible to vote had either registered to vote or had voted in an election, the registrar would have to execute and deliver to the attorney general, the secretary of state, and the county or district attorney having jurisdiction an affidavit stating the relevant facts.

Conduct and security of elections. CSSB 1 would amend provisions related to voting from a motor vehicle, early voting hours, and polling place location selection, among others.

Voting from vehicle. The bill would prohibit a voter from casting a vote from inside a motor vehicle unless the voter was physically unable to enter the polling place without personal assistance or likelihood of injuring the voter's health.

Early voting hours. In an election in which a county clerk was the early voting clerk, early voting by personal appearance at the main early voting polling place would have to be conducted on each weekday of the early voting period that was not a legal state holiday and for a period of at least nine hours, except that voting could not be conducted earlier than 6 a.m. or later than 10 p.m.

In an election to which the above did not apply, early voting by personal appearance at the main early voting polling place would have to be conducted for at least nine, rather than eight, hours each weekday of the early voting period. If the territory covered by the election had fewer than 1,000 registered voters, the voting would have to be conducted at least four, rather than three, hours each day.

The bill would reduce from 100,000 to 55,000 the population threshold for counties in which early voting in a primary or general election for state and county officers had to be conducted at the main early voting place for at least 12 hours on each weekday of the last week of the early voting period. The bill also would prohibit such voting from being conducted earlier than 6 a.m. or later than 10 p.m. The bill also would remove certain provisions on early voting hours in elections ordered by a city.

During early voting, a voter who had not voted before the scheduled time for closing a polling place would be entitled to vote after that time if the voter was in line at the polling place by closing time. The secretary of state would be required to promulgate any materials and provide any training to presiding judges necessary to properly process such voters.

Straight party selection. CSSB 1 would prohibit voting system ballots from being arranged in a manner that allowed a political party's candidates to be selected in one motion or gesture.

Polling place. The bill would specify that in a countywide election in which the county clerk was the early voting clerk, an early voting polling place would have to be located inside, rather than at, each branch office. If a suitable room was unavailable inside the office, the polling place could be located in another room inside the same building as the branch office.

Temporary branch polling places. Temporary branch early voting polling places could not be located in a movable structure in the general election for state and county officers, general primary election, or runoff primary election.

Notwithstanding other provisions related to the location of temporary branch polling places, in an election in which countywide polling places were used, the commissioners court of a county would have to employ the same methodology it used to determine the location of countywide polling places to determine the location of temporary branch polling places.

Unopposed candidates. On receipt of a certification of a candidate's unopposed status, the governing body of a political subdivision would be required, rather than allowed, to declare each unopposed candidate elected to office. The certifying authority also would be required, rather than allowed, to declare a candidate elected to a state or county office if, were the election held, only the votes cast for that candidate could be counted.

Closing polling place. The secretary of state would be required to adopt rules and create a checklist or similar guidelines to assist the presiding judge of a polling place in processing forms and conducting procedures required by the Election Code at the closing of polling place.

Election officers and observers. The bill would specify that the purpose of Election Code ch. 33 was to preserve the integrity of the ballot box in accordance with Tex. Const. Art. 4, sec. 4, by providing for the appointment of watchers, and it would establish as the intent of the Legislature that watchers accepted for service be allowed to observe and report on irregularities in the conduct of any election. A watcher appointed under ch. 33 would have to observe without obstructing the conduct of an election and call to the attention of an election officer any observed or suspected irregularity or violation of law in the conduct of the election.

Watcher acceptance and removal. It would be a class B misdemeanor (up to 180 days in jail and/or a maximum fine of \$2,000) for an election officer to intentionally or knowingly refuse to accept a watcher for service when acceptance of the watcher was required by statute.

Before accepting a watcher, the officer presented with a watcher's certificate of appointment would have to require the watcher to take an oath attesting that the watcher would not disrupt the voting process or harass voters in the discharge of the watcher's duties.

CSSB 1 would prohibit a presiding judge from having a watcher duly accepted for service removed from a polling place for a violation of the Election Code, the Penal Code, or any other provision of law relating to the conduct of elections unless the violation was observed by an election judge or clerk after the watcher was previously warned that the watcher's conduct violated the law. A presiding judge could call a law enforcement officer to request that a poll watcher be removed if the watcher committed a breach of the peace or a violation of law.

Watcher rights. Under the bill, a watcher entitled to observe an election activity could sit or stand near enough to see and hear election officers conducting the observed activity, unless otherwise prohibited by law. A watcher could not be denied free movement where election activity was occurring within the location at which the watcher was serving, except that a watcher could not be present at a voting station when a voter was preparing a ballot or being assisted by a person of the voter's choice.

Observing data storage sealing and transfer. A watcher appointed to serve at a polling place in an election would be entitled to observe all election activities relating to the closing of the polling place, including the sealing and transfer of a storage device used by the voting system equipment. A watcher duly accepted for service would be entitled to follow the transfer of election materials from the polling place to the location designated for processing election materials. The authority responsible for administering such a location would be required to accept watchers in the same manner and number as watchers are accepted for service at a polling place.

Offense of obstructing watcher view. The current offense of unlawfully obstructing a watcher, a class A misdemeanor (up to one year in jail and/or a maximum fine of \$4,000), would be revised so that a person would have committed an offense if the person served in an official capacity at a location at which the presence of watchers was authorized and knowingly prevented a watcher from observing an activity or procedure the person knew the watcher was entitled to observe, including by taking any action to obstruct the view of a watcher or distance the watcher from the activity or procedure in a manner that made observation not reasonably effective.

Relief. The appointing authority for a watcher who believed that the watcher was unlawfully prevented or obstructed from performing the watcher's duties could seek injunctive relief, including issuance of temporary orders, a writ of mandamus, or any other remedy available under law. The secretary of state also could seek such relief if the secretary believed that a state inspector was unlawfully prevented or obstructed from the performance of the inspector's duties.

Voting system logic and accuracy test. For logic and accuracy tests of voting systems conducted for an election in which a county election board had been established, the bill would require the general custodian of election records to notify each member of the board of the test at least 48 hours before the test date. If the board chose to witness the test, each member would have to sign the statement required under current statute.

In addition to other current statutory test requirements, a logic and accuracy test conducted under the bill also would have to require the general custodian of election records to demonstrate, using a representative sample of voting system equipment, that the source code of the equipment had not been altered.

Voting by mail. The bill would create requirements for the in-person delivery of early voting by mail ballots, revise requirements for applications to vote early by mail, expand criteria for acceptance of mail ballots, specify requirements for carrier envelopes, and provide a procedure for voters to correct defects in mail ballots, among other provisions.

In-person ballot delivery. CSSB 1 would require an in-person delivery of a marked mail ballot voted early to be received by an election official at the time of delivery. The receiving official would have to record the voter's name, signature, and type of identification provided on a roster prescribed by the secretary of state. The receiving official would have to attest on the roster that the delivery complied with the requirements for the return of marked early voting ballots.

Application to vote early by mail. Under CSSB 1, an application for an early voting ballot to be voted by mail would have to be submitted in writing and signed by the applicant using ink on paper.

The bill also would amend application requirements under current statute so that early voting ballot applications had to include:

- the number of the applicant's driver's license or personal identification card issued by the Department of Public Safety (DPS);
- if the applicant had not been issued a driver's license or personal identification number, the last four digits of the applicant's Social Security number; or
- a statement by the applicant that the applicant had not been issued an identification number or a Social Security number.

An early voting clerk would have to reject an application to vote early by mail if the required identification information did not match the information on the applicant's voter registration application.

A person could use the number of a driver's license or personal ID card that had expired for the purpose of fulfilling these application requirements if the license or identification was otherwise valid.

Criteria for ballot acceptance. The bill also would add a requirement to existing requirements for the acceptance of ballots voted by mail. Under CSSB 1, a mail ballot could be accepted only if the identifying information the voter was required to provide on the voter's application to vote early by mail matched the information on the voter's application for voter registration.

To determine whether the signatures on the ballot application or envelope were those of the voter, the early voting ballot board would have to request from DPS any signature of the voter's on file with the department and compare the voter's signatures on the ballot application and the carrier envelope certificate with any signature provided. The board also could compare the signatures with any known signature of the voter on file with the county clerk or voter registrar, rather than with two or more signatures of the voter made within the preceding six years as under current law.

Storage of returned ballots. CSSB 1 would specify that if the return of a marked early voting ballot was not timely, the early voting clerk would have to retain the return in a locked container for the period specified under current law.

Tabulation of ballots voted by mail. Ballots voted early by mail would have to be tabulated and stored separately from the ballots voted by personal appearance and be separately reported on the returns.

Carrier envelopes. The carrier envelope of a mail ballot would have to include a space hidden from view when the envelope was sealed for the voter to enter the required ID number or statement. No record associating an individual voter with a ballot could be created. A signature verification committee could compare the signatures on a carrier envelope certificate,

except those signed for a voter by a witness, with any known signature of the voter on file with the county clerk or voter registrar, rather than two or more signatures of the voter made within the preceding six years as under current law.

Correcting defect in early voting ballot. CSSB 1 would require a signature verification committee or early voting ballot board, by the second business day after discovering certain defects in ballots voted early by mail and before deciding whether to accept or reject a timely delivered ballot, to:

- return the carrier envelope to the voter by mail, if the committee or board determined that it would be possible to correct the defect and return the envelope before the polls closed on election day; or
- notify the voter of the defect by telephone or email and inform the voter that the voter could request to have the application to vote by mail canceled or come to the early voting clerk's office in person by the sixth day after election day to correct the defect.

These provisions would apply to an early voting ballot voted by mail for which the voter did not sign the carrier envelope certificate, for which it could not immediately be determined whether the signature on the carrier envelope certificate was that of the voter, that was missing any required statement of residence, or that contained incomplete information with respect to a witness.

If a committee or board notified a voter of a defect by telephone or email and informed the voter of the means of correcting the defect, the committee or board would have to take such action with respect to each ballot in the election to which these provisions applied. A poll watcher would be entitled to observe any action taken.

A ballot could not be finally rejected for failing to comply with certain requirements for the acceptance of mail ballots before the seventh day after election day.

Electronic records and notes. Electronic records of applications to vote by mail, envelopes, and ballots made by an early voting clerk would have to

record both sides of the application, envelope, or ballot recorded. All such records would have to be provided to the early voting ballot board, the signature verification committee, or both.

Each member of an early voting ballot board and each member of a signature verification committee would be entitled to take and keep any notes reasonably necessary to perform the member's duties related to processing early voting results.

Voter assistance. Under CSSB 1, a voter would be eligible to receive assistance in reading, in addition to marking, a ballot if the voter could not read the ballot because of a physical disability that rendered the voter unable to write or see or an inability to read to the language in which the ballot was written.

Submission of form by assistant. The bill would require a person, other than an election officer, who assisted a voter in preparing a ballot to complete a form stating:

- the name and address of the person assisting the voter;
- the person's relationship to the voter; and
- whether the person received or accepted any form of compensation or other benefit from a candidate, campaign, or political committee.

The secretary of state would have to prescribe the required assistance form. The form would have to be incorporated into the official carrier envelope if the voter was voting early by mail and received assistance. If the voter was voting at a polling place or curbside, the form would have to be submitted to an election officer at the time the voter cast a ballot.

Oath. CSSB 1 would require a person, other than an election officer, selected to provide assistance to a voter to take the required oath under penalty of perjury. The bill would amend the required oath by adding statements that the assistant would have to swear to or affirm, including:

- the voter being assisted represented themselves to the assistant as eligible to receive assistance because of a physical disability that

rendered the voter unable to write or see or an inability to read the language in which the ballot was written;

- the assistant would confine the assistance to reading the ballot to the voter, directing the voter to read the ballot, marking the voter's ballot, or directing the voter to mark the ballot;
- the assistant did not pressure or coerce the voter into choosing the assistant;
- the assistant would not communicate information about how the voter voted to another person; and
- the assistant understood that if assistance was provided to a voter who was not eligible for assistance, the voter's ballot could not be counted.

Carrier envelope information. A person assisting a voter to prepare a ballot to be voted by mail would have to enter on the official carrier envelope of the voter the relationship of the person providing the assistance to the voter and whether the person received or accepted any form of compensation or other benefit from a candidate, campaign, or political committee in exchange for providing assistance, in addition to other information required by current statute.

The bill would specify that the current state-jail felony offense (180 days to two years in a state jail and an optional fine of up to \$10,000) of knowingly failing to comply with the carrier envelope marking requirements would not apply if a person was related to the voter within the second degree by affinity or the third degree by consanguinity or if the voter was a person with a disability being assisted by a previously known attendant or caregiver.

Offense of voter assistance compensation. The bill would make it a state-jail felony to offer to compensate another person to assist voters or solicit or receive compensation for such assistance. The offense would not apply if the person assisting a voter was an attendant or caregiver previously known to the voter. The bill would remove references to performance-based compensation schemes and assistance-dependent compensation from the conduct constituting this offense.

Election fraud. The bill would create new offenses and revise existing offenses related to election fraud, vote harvesting, and unlawful solicitation and distribution of mail ballot applications and ballots, among other provisions.

False information on affidavit. Under CSSB 1, an election judge would commit an offense if the judge knowingly provided a voter with a form for an affidavit related to provisional voting if the form contained information that the judge entered on the form knowing it was false. The offense would be a state-jail felony.

Election-related work absences during early voting. The bill would apply to the early voting period the class C misdemeanor offense (maximum fine of \$500) of knowingly refusing to permit another person over whom a person had authority in the scope of employment to be absent from work on election day for the purpose of voting or of knowingly subjecting or threatening to subject the other person to a penalty for attending the polls. It would be an exception to the application of the offense if the conduct occurred in connection with an election in which early voting was in progress for two consecutive hours outside of the voter's working hours.

Voter interference. Under CSSB 1, a person would commit an offense if the person knowingly or intentionally made any effort to:

- influence the independent exercise of the vote of another by altering the ballot of another or by otherwise causing a ballot to not reflect the intent of the voter;
- prevent a voter from casting a legal ballot in an election in which the voter was eligible to vote; or
- provide false information to a voter with the intent of preventing the voter from voting in an election in which the voter was eligible to vote.

An offense would be a class A misdemeanor, except that an offense would be a state-jail felony if the person committed the offense while acting in the person's official capacity as an election officer.

Vote harvesting. The bill would make it a third-degree felony (two to 10 years in prison and an optional fine of up to \$10,000) for a person, directly or through a third party, to knowingly provide or offer to provide vote harvesting services in exchange for compensation or other benefit or to knowingly provide or offer to provide compensation to another person in exchange for vote harvesting services. It also would be an offense for a person to knowingly collect or possess a mail ballot or official carrier envelope in connection with vote harvesting services.

These provisions would not apply to an activity not performed in exchange for compensation or a benefit, interactions that did not occur in the presence of the ballot or during the voting process, interactions that were not conducted in-person with a voter, or activity that was not designed to deliver votes for or against a specific candidate or measure.

If a vote harvesting offense constituted an offense under any other law, the actor could be prosecuted under these provisions, the other law, or both.

Records necessary to investigate a vote harvesting offense or an offense under any other section of the Election Code would have to be provided by an election officer in an unredacted form to a law enforcement officer upon request. Such records would not be subject to public disclosure.

Unlawful solicitation and distribution of mail ballot application. Except as specified in the bill, CSSB 1 would make it an offense for a public official to, while acting in an official capacity, knowingly:

- solicit the submission of an application to vote by mail from a person who did not request an application;
- distribute an application to vote by mail to a person who did not request the application unless the distribution was expressly authorized under the Election Code;
- authorize or approve the expenditure of public funds to facilitate third-party distribution of an application to vote by mail to a person who did not request the application; or
- complete any portion of an application to vote by mail and distribute the application to an applicant.

The offense of unlawful solicitation and distribution of an application to vote by mail would be a state-jail felony.

Unlawful distribution of early voting ballots. It would be a class A misdemeanor for an early voting clerk or other election official to knowingly mail or otherwise provide an early voting ballot by mail or other early voting by mail ballot materials to a person who the clerk or official knew did not submit an application for a ballot to be voted by mail.

Election procedure-related perjury. It would be a state-jail felony for a person to make a false statement or swear to the truth of a false statement previously made while making the voter assistance oath required by statute.

Unlawful altering of election procedures. CSSB 1 would prohibit a public official from creating, altering, modifying, waiving, or suspending any election standard, practice, or procedure mandated by law or rule in a manner not expressly authorized by the Election Code.

Enforcement. The bill would require the prioritization of certain proceedings related to violations of the Election Code and specify requirements and deadlines for courts in handling these cases.

The Texas Supreme Court or a court of appeals would be required to prioritize over any other proceeding pending or filed in the court a proceeding for injunctive relief or for a writ of mandamus under Election Code ch. 273, which governs criminal investigations and other enforcement proceedings related to elections, pending or filed on or after the 70th day before a general or special election. If granted, oral argument for such a proceeding could be given in person or through electronic means.

A trial court also would be required to prioritize such election-related proceedings over other proceedings, except for a criminal case in which the death penalty was or could be assessed or when it would otherwise interfere with a constitutional right.

The bill would specify deadlines and similar requirements for expedited election proceedings in district courts, county courts, and statutory county courts. It would be an offense for a person, including a public official, to communicate with a county or district clerk with the intention of influencing or attempting to influence the court or judge assigned to a proceeding under the bill's provisions. The offense would be a class A misdemeanor, except that it would be a state-jail felony if it was shown on trial of the offense that the person committed the offense while acting in an official capacity as an election official.

The bill would specify that a court proceeding entitled to priority that was filed in a court of appeals would be docketed by the clerk of the court and assigned to a panel of three justices determined using an automated assignment system. It would be a class A misdemeanor for a person, including a public official, to communicate with a court clerk with the intention of influencing or attempting to influence the composition of a three-justice panel assigned a specific proceeding under these provisions.

Ineligible voters. In the trial of a felony offense in which the defendant was adjudged guilty, the court would have to make an affirmative finding that the person had been found guilty of a felony and enter the finding in the judgment of the case and instruct the defendant on how the felony conviction would impact the defendant's right to vote in Texas.

It would be an offense for a person to knowingly vote or attempt to vote in an election in Texas after voting in another state in an election in which a federal office appeared on the ballot and the election day for both states was the same day. If conduct related to prohibited voting that constituted an offense under the bill also constituted an offense under another law, a person could be prosecuted under the bill's provisions, the other law, or both. The offense would be a second-degree felony (two to 20 years in prison and an optional fine of up to \$10,000) unless the person was convicted of an attempt, in which case the offense would be a state-jail felony.

A person could not be convicted of the offense of illegally voting solely upon the fact that the person signed a provisional ballot affidavit unless corroborated by other evidence that the person knowingly committed the

offense. This provision would apply to an offense committed before, on, or after the effective date of the bill, except that a final conviction for an offense that existed on that date would remain unaffected.

Repeals. The bill would repeal statutes related to temporary branch polling places located in movable structures in certain elections and jail confinement for the offense of unlawfully compensating a person for assisting voters.

Severability. If any provision of the bill or its application to any person or circumstance was held invalid, the invalidity would not affect other provisions or applications of the bill that could be given effect without the invalid provision or application.

Applicability. Except as otherwise provided, the bill would apply only to an offense committed, an election ordered, an application to vote an early voting ballot by mail submitted, or an application for voter registration submitted on or after the bill's effective date.

The bill would take effect on the 91st day after the last day of the legislative session.

SUPPORTERS
SAY:

CSSB 1 would help to provide uniformity in Texas elections and restore the confidence of voters in election integrity. It would empower poll watchers to oversee election conduct without fear of being unfairly removed, add safeguards for the lawful assistance of a voter, and strengthen the consequences for violations of election law.

Voter registration. The bill would make it easier for voters who moved to a new county to maintain their voter registration by requiring voter registrars to coordinate to ensure that the voter's registration in the original county of residence was canceled and the voter was registered in the new county.

Conduct and security of elections. CSSB 1 would make it easier for Texans to vote lawfully by expanding early voting from at least eight hours to at least nine hours on weekdays and by making it an offense for employers to keep an employee from going to the polls during early

voting, a prohibition which currently applies only to voting on election day. The bill also would entitle individuals in line when the polls closed during early voting to vote, which also currently applies only to individuals voting on election day.

The bill would protect the privacy and sanctity of each voter's ballot by prohibiting individuals not entitled under current law to vote from inside a vehicle from doing so. Allowing votes to be cast from vehicles carrying multiple individuals increases the opportunities for voter intimidation or fraud.

Election officers and observers. CSSB 1 would empower poll watchers to perform their roles as observers by prohibiting election judges from removing them for arbitrary reasons or improperly refusing to accept them. If a poll watcher did disrupt a polling place or violate the law, that person could be removed by a law enforcement officer.

The bill also would provide greater confidence in the integrity of elections by allowing poll watchers to observe every step of the election process, except for the casting of ballots by voters, including the sealing and transfer of storage devices used by voting system equipment and the transfer of election materials to a different location for processing.

Poll watchers already are prohibited under current law from watching an individual cast a ballot or conversing with a voter. The bill would not allow watchers to engage with or harass voters, but rather would ensure that watchers could not be unjustly removed from a polling place while performing their duties or have their right to observe all election activities infringed.

Voting by mail. CSSB 1 would help ensure that a voter's eligibility was verified by requiring applications to vote early by mail to include an approved ID number, adding criteria for the acceptance of mail ballots, and expanding the ability of signature verification committees and early voting ballot boards to verify voter signatures on mail ballot applications and carrier envelopes.

The bill also would provide more opportunities for voters to have their votes counted by allowing defects in mail-in ballots, including missing signatures or other information, to be corrected by a voter within a specified time frame.

Voter assistance. CSSB 1 would provide greater protections from exploitation for individuals who may require assistance to vote. This includes individuals over 65 years old casting a ballot by mail and those with disabilities, the visually impaired, and those who could not read the language in which a ballot was printed. By revising the required oath to include acknowledgement that assistance was not provided under coercion and requiring new information to be written on carrier envelopes, the bill would help deter attempts to take advantage of the voter needing assistance.

The bill would not deter individuals from lawfully assisting eligible individuals in casting a ballot. Rather, by requiring an assistant to attest under penalty of perjury that the assistant did not pressure or coerce a voter into choosing that person as an assistant, the bill would increase safeguards to protect such voters from exploitation by bad actors.

Election fraud and voter interference. CSSB 1 would help deter various forms of election fraud by creating new criminal penalties and enhancing existing ones, sending a strong message about Texas' commitment to election integrity. Election fraud is a serious offense that undermines a core civic duty and should be treated as such under the law. The bill would not punish individuals for making simple clerical errors or other mistakes because an action prohibited under the bill would have to be carried out knowingly or intentionally to qualify as an offense. CSSB 1 also would deter the exploitation of vulnerable voters by making it an offense to knowingly provide or offer to provide vote harvesting services for compensation. Ballot harvesting operations undermine the integrity of elections by introducing a financial incentive for the collection of votes, which opens the door to fraud.

Enforcement. By requiring courts to prioritize and expedite certain cases, the bill would provide for the quick disposition of time-sensitive election matters. The bill would not jeopardize other time-sensitive legal

proceedings but simply ensure that election complaints within 70 days of an election were handled expeditiously. This would enable legitimate legal complaints about the election process to be addressed before election day and for injunctive relief to be provided.

CRITICS
SAY:

CSSB 1 would exacerbate an already restrictive elections system by creating overly harsh penalties, restricting convenient voting options that facilitate voter turnout, and creating an opportunity for partisan poll watchers to intimidate voters. Texas already has strong voting restrictions and relatively low voter turnout rates, and data have shown election fraud to be rare in Texas. Instead of further complicating voting and criminalizing election activities, the Legislature should make it easier for Texans to access the ballot box.

Voter registration. CSSB 1 could lead to needless prosecutions of individuals who accidentally registered to vote in the wrong county or made similar inadvertent mistakes by requiring voter registrars to provide notice of all unlawful registrations to the secretary of state and the attorney general.

Conduct and security of elections. The bill could reduce voter turnout by prohibiting convenient voting options, including drive-through voting and 24-hour early voting. The ability to vote curbside from a vehicle was valuable to many Texans during the COVID-19 pandemic, when voting in person created the unnecessary risk of viral transmission. Also, 24-hour early voting in Harris County during the 2020 election cycle allowed more people to vote and eased long lines resulting from increased voter turnout.

Election officers and observers. CSSB 1 could enable untrained partisan poll watchers to harass or intimidate voters by granting watchers overly expansive access to polling places and making it harder for election judges to remove unruly watchers. Although an election judge could eject a poll watcher under the bill, the bar for such a removal would be unnecessarily high. A judge or clerk would have to directly observe a watcher engaging in prohibited behavior, issue a warning, and then observe a second violation before ordering the watcher to leave the polling place. This could have the effect of creating a "free pass" for watchers to intimidate voters before being ejected.

While an election judge could call a law enforcement officer to remove a watcher violating the law or disrupting the peace, local police departments may not have a sufficient number of officers to respond to complaints from multiple polling places. By the time an officer arrived, the conduct constituting a breach of the peace or violation of the law could have concluded.

Voting by mail. The bill would make it harder for individuals to vote early by mail by applying a voter ID requirement and creating more opportunities for a voter's signature, and therefore ballot, to be wrongly rejected as fraudulent. An application to vote early by mail also could be incorrectly rejected if the driver's license or Social Security number provided on the application did not match a number on file with the state's voter registration database. Many voters may have only one of these numbers on file with the database, and inadvertently supplying the incorrect number could result in an unwarranted rejection under the bill.

CSSB 1 also could limit the ability of voters with disabilities to sign mail ballot applications by requiring ink signatures. Voters with disabilities may make use of signature stamps to accommodate a physical disability. If the bill prohibited the use of such stamps, it could deter individuals with disabilities from successfully requesting a mail ballot.

Voter assistance. The bill would create more opportunities for valid ballots to be discarded by requiring individuals wishing to provide lawful assistance to voters with disabilities or elderly voters to fill out a form on the carrier envelope. The requirements for carrier envelopes under current law already are extensive, and further complicating these envelopes by adding a form would increase the likelihood of valid votes being discarded due to a simple error or omission by an assistant.

CSSB 1 also could create a chilling effect on individuals wishing to provide assistance to eligible voters by requiring the voter assistance oath to be taken under penalty of perjury. Under the bill, it would be a state jail felony to commit perjury in connection with the voter assistance oath. The oath's vague prohibitions on "pressuring" or "coercing" a voter to accept a person as an assistant could deter individuals from providing lawful

assistance to eligible voters due to the fear of accidentally violating the Election Code.

Election fraud. Election fraud is rare in Texas and existing law is more than sufficient to deter individuals from fraudulently casting a ballot, changing votes, or otherwise illicitly influencing an election. By implementing overly punitive election offenses, CSSB 1 could discourage potential voters and poll workers from participating in the electoral process, further depressing Texas' already low voter turnout. Some offenses under the bill would be second- and third-degree felonies, placing election crimes on the same level as certain high-value property theft and other serious crimes.

The bill also would limit the information provided to voters by criminalizing routine get-out-the-vote activities such as the collection of ballots or the distribution of pre-filled voter registration applications.

Enforcement. CSSB 1 would require the prioritization of certain election cases over potentially more pressing judicial matters. The special treatment of election fraud cases under the bill, regardless of merit, could bog down the court system and jeopardize certain time-sensitive legal proceedings, such as cases involving protective orders.

NOTES:

A pre-filed amendment by Murr would add a curing process for mail ballots rejected due to missing or incorrect voter identification information, revise the provision on an election judge's authority to eject a watcher from a polling place by removing a requirement that the watcher be given a warning that the watcher's conduct violated the law before removal, enhance from a class B to a class A misdemeanor the offense created by the bill of intentionally or knowingly refusing to accept a qualified watcher for service, revise the voter assistance oath, and require a study from the secretary of state on implementing educational programs for voters with disabilities on the use of voting systems, among other provisions.

SUBJECT: Immediate qualification for certain residence homestead tax exemptions

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 6 ayes — Meyer, Button, Murphy, Noble, Sanford, Shine
0 nays
5 absent — Thierry, Cole, Guerra, Martinez Fischer, Rodriguez

SENATE VOTE: On final passage, August 9 — 29-0

WITNESSES: For — Rod Bordelon, Texas Public Policy Foundation; (*Registered, but did not testify*: Julia Parenteau, Texas Realtors; Christy Rome, Texas School Coalition; Thomas Parkinson)

Against — Adam Haynes, Conference of Urban Counties

On — Charles Reed, Dallas County Commissioners Court; (*Registered, but did not testify*: Korry Castillo, Comptroller of Public Accounts; Marya Crigler, Texas Association Appraisal District and Travis CAD)

BACKGROUND: Tax Code sec. 11.13 establishes various residence homestead property tax exemptions. An adult is entitled to exemption from taxation by a school district of \$25,000 of the appraised value of the individual's residence homestead, with certain exceptions. In addition, an adult who is disabled or at least 65 years old is entitled to a \$10,000 exemption.

Sec. 11.42 provides the dates on which a person may qualify for certain property tax exemptions. Generally, eligibility for an exemption is determined by a claimant's qualifications on January 1, and a person who does not qualify on January 1 may not receive the exemption that year. However, certain exemptions, such as the residence homestead exemption for adults who are disabled or at least 65, are effective as of January 1 of the tax year in which the person qualified and apply to the entire tax year. Some other exemptions are effective immediately on qualification and apply to the applicable portion of the tax year.

Sec. 23.23 limits the appraised value of a residence homestead. An appraisal office may not increase the appraised value to an amount exceeding the market value of the property for the most recent tax year or a 10 percent increase in the appraised value of the preceding year plus the value of new improvements, whichever is less.

DIGEST: SB 8 would allow certain persons to receive a residence homestead property tax exemption immediately on qualification, provide calculations for the amount of tax due, and entitle school districts to state aid equal to any tax refunds provided.

Immediate qualification for tax exemption. A person who acquired property after January 1 could receive a residence homestead property tax exemption under Tax Code sec. 11.13 for the applicable portion of that tax year immediately on qualification if the preceding owner did not receive the same exemption for that year. The person would have to apply for the exemption for the applicable portion of that tax year before the first anniversary of the date the person acquired the property. These provisions would not apply to the residence homestead exemptions for persons who are disabled or at least 65.

For purposes of determining when the limitation on the appraised value of a person's residence homestead under Tax Code sec. 23.23 took effect, the person would be considered to have qualified for the exemption as of January 1 of the tax year following the year the owner acquired the property.

Calculating tax due. The bill would establish formulas for calculating the prorated amount of tax due on properties acquired and qualified for a homestead exemption after January 1.

If an individual received one or more homestead exemptions for a portion of a tax year as provided by this bill, the exemption would be prorated so that it applied to the number of days in the year after the property qualified for the exemption.

If an individual received one or more exemptions that terminated during the year in which the individual acquired the property, the exemption would be prorated so that it applied to the number of days after the individual qualified the property for the exemption and before the exemption terminated.

Tax refunds. If an individual qualified to receive an exemption on a property after the tax was calculated and if the effect of the qualification was to reduce the tax due, the assessor for each taxing unit would have to recalculate the tax and correct the tax roll.

If the tax bill had been mailed and the tax had not been paid, the assessor would have to mail a corrected bill to the property owner. If the tax had been paid, the collector would have to issue a refund to the individual who paid the tax.

School district refunds, state aid. For each school year, a school district, including a district otherwise ineligible for state aid, would be entitled to state aid in an amount equal to the amount of all tax refunds provided under the bill.

The bill would prohibit the financial accountability rating systems for school districts and open-enrollment charter schools from including an indicator or other performance measure that penalized a district for failure to collect the amount of taxes equal to the total refunds provided by this bill.

For the purposes of calculating Tier 2 allotment, the total amount of maintenance and operation taxes collected by a school district would include the amount of taxes refunded under this bill.

Effective date. The bill would take effect January 1, 2022, and apply only to a residence homestead acquired on or after that date.

SUPPORTERS
SAY:

SB 8 would provide residence homestead property tax exemptions to homeowners in the year in which they acquired the property instead of the following January 1. First-time homebuyers may purchase a newly built or renovated home in February or March but under current law have to

wait months until the beginning of the next tax year to receive the benefits of a homestead tax exemption. This can lead to surprise tax bills and financial insecurity. SB 8 would address this issue by allowing qualified homeowners to immediately receive the exemption upon acquiring their property, giving homeowners more predictability. As home values increase across the state, especially in large metropolitan areas, it becomes even more important to support new homebuyers by providing this relief.

The bill would provide this relief by prorating the taxes due so that the exemption applied to the number of days in the year after the property qualified. When an individual acquired a property with an existing homestead exemption, the bill would prorate that exemption so that the two homestead exemptions did not apply at the same time. While some may be concerned about the pro rata calculations in this bill increasing local tax office administration, it is within the ability of tax offices to make these calculations using existing resources.

CRITICS
SAY:

SB 8 could present administrative burdens to local tax offices by establishing new calculations for taxes due on a newly acquired property that qualifies for a homestead exemption. Tax assessor-collectors would have to recalculate tax bills individually by hand, which could require more staff and extra costs that exceeded the savings that individual taxpayers received. Instead of establishing pro rata formulas, the bill should begin the exemption on January 1 of the same year the property was acquired. It would be more cost effective to roll back the qualification to January 1, even if the property was acquired later in the year, than to hire additional staff to calculate the pro rata taxes. This change would be in line with other homestead exemptions, such as the exceptions provided to homeowners who are elderly or disabled, which take effect January 1 of the year the property was acquired.

NOTES:

According to the Legislative Budget Board, by extending homestead property tax exemptions, the bill would reduce taxable property values and increase costs to the Foundation School Fund (FSF) through the operation of the school finance formulas. However, provisions of the bill providing for proration in the event an exemption terminated during the year in which an individual acquired the property could increase taxable property values and reduce costs to the FSF. Because the number and

value of properties that would qualify for either provision are unknown, the fiscal impact could not be estimated.

The bill also would require additional state aid for school districts that paid refunds under the proration provisions, which would be a cost to the state. However, the amount of refunds is unknown and cannot be estimated by the LBB.

SUBJECT: Lowering property tax ceiling to reflect school district compressed rates

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 6 ayes — Meyer, Button, Murphy, Noble, Sanford, Shine
0 nays
5 absent — Thierry, Cole, Guerra, Martinez Fischer, Rodriguez

SENATE VOTE: On final passage, August 9 — 29-0

WITNESSES: For — (*Registered, but did not testify*: Christy Rome, Texas School Coalition; Thomas Parkinson)
Against — None
On — (*Registered, but did not testify*: Korry Castillo, Comptroller of Public Accounts; Marya Crigler, Texas Association Appraisal District and Travis CAD)

BACKGROUND: Tax Code sec. 11.13 entitles an adult who is disabled or at least 65 years old to an exemption from taxation by a school district of \$10,000 of the appraised value of the individual's residence homestead.

Under sec. 11.26, a school district may not increase the total annual amount of property tax it imposes on the residence homestead of an individual who is disabled or at least 65 above the amount of tax it imposed in the first year in which the individual qualified for the residence homestead exemption.

Education Code sec. 48.2551 provides for the calculation of a school district's maximum compressed tax rate, or the tax rate at which the district must levy a maintenance and operation tax to receive the full amount of the Tier 1 allotment. The statute establishes formulas limiting growth of the maximum compressed rate.

DIGEST: SB 12 would lower the ceiling for property taxes imposed by a school district on the residence homestead of an individual who is disabled or at least 65 to reflect any reduction from the preceding tax year in the district's maximum compressed rate. The bill also would entitle school districts to additional state aid for the adjustment of the limitation.

Limitation adjustment calculations. The bill would establish calculations to adjust the limitation (ceiling) on property taxes imposed on a residence homestead of an individual who is disabled or at least 65.

If an individual qualified for the limitation in the 2023 tax year and the first tax year the individual or the individual's spouse qualified for the homestead exemption for the same homestead was 2019, the limitation provided in 2023 would be reduced to account for the difference, if any, between the school district's maximum compressed rates each tax year from 2019 to 2023.

The bill would establish similar limitation adjustment calculations for individuals who first qualified for the exemption in 2020, 2021, or 2022. If the individual first qualified for the exemption before 2019, the calculation also would account for the difference between the school district's Tier 1 maintenance and operations tax in 2018 and its maximum compressed rate in 2019.

If an individual qualified for a limitation in 2024 or a subsequent tax year, the limitation would be computed to account for the difference between the maximum compressed rate for the preceding tax year and the maximum compressed rate for the current tax year.

Additional state aid for limitation adjustment. If a school district was not fully compensated through state aid or the calculation of excess local revenue, the district would be entitled to additional state aid in the amount necessary to fully compensate the district for the amount of property tax revenue lost due to a reduction of the amount of the limitation on tax increases provided by this bill.

Posting information on TEA website. The bill would require the Texas Education Agency (TEA) to post certain information on its website to

allow the chief appraiser of each appraisal district and the assessor for each school district to make calculations required by the bill. Such information would include each school district's maximum compressed rate for each tax year beginning with 2019 and each district's Tier 1 maintenance and operations tax rate for the 2018 tax year.

TEA would have to post each school district's maximum compressed rate for the current tax year promptly after calculating the rate. If, for 2023 or a subsequent tax year, TEA calculated a preliminary rate before calculating a final rate, TEA would have to post the preliminary rate and the chief appraiser of each appraisal district and the assessor for each school district would have to use the preliminary rate to make the calculations under this bill.

TEA would have to notify the chief appraiser of each appraisal district and the assessor for each school district when the agency complied with the provision above. The notice would have to include the location on the website at which the information could be found.

Taxable value adjustments. In the final certification of the comptroller's study of school district property values, the comptroller would have to separately identify the final taxable value for each school district as adjusted to account for the reduction of the amount of the limitation on tax increases provided by this bill.

Effective date. The bill would take effect January 1, 2023, but only if the constitutional amendment proposed by the 87th Legislature, 2nd Called Session, 2021, authorizing the Legislature to provide for a reduction in the amount of a limitation on property taxes for individuals who were disabled or at least 65 was approved by the voters. If that amendment was not approved, the bill would have no effect. SB 12 would apply only to property taxes imposed for a tax year beginning on or after the effective date.

SUPPORTERS
SAY:

SB 12, when combined with the constitutional amendment SJR 2 by Bettencourt, would provide significant property tax relief for homeowners who are disabled or elderly by lowering the ceiling on property taxes a

school district may impose on the homeowner's residence homestead to reflect district compressed rates.

Currently, taxpayers who are disabled or at least 65 years old qualify for a property tax exemption on their residence homestead, which also establishes a ceiling on their school district property tax bill. This means that their tax bills are effectively "frozen" and may not increase year to year, assuming the taxpayer does not make improvements to the property. In 2019, the Legislature enacted HB 3 by Huberty, which compressed school district property tax rates in 2019 and 2020 and provided ongoing compression to offset property value increases. While this legislation provided relief for many homeowners, those who are disabled or elderly did not see the same benefits because of constitutional limitations on property tax exemptions.

SB 12 and SJR 2 would correct this oversight and increase property tax relief for those taxpayers by providing compression for the tax ceiling from 2019 through 2023. Many individuals who are elderly or disabled live on fixed incomes, so this bill would provide them with meaningful relief and budget certainty. The bill also would hold school districts harmless for lost property tax revenue from the tax ceiling reductions, so there would be no losses to local taxing units.

Although some may say that the bill and resolution would not provide enough property tax relief, the scope of this legislation is simply to correct an oversight and ensure that everyone, including taxpayers who are at least 65 or disabled, benefited from the compressed tax rates established in 2019 in an equitable way. The Legislature could discuss different property tax measures in other legislation.

CRITICS
SAY:

While SB 12 and SJR 2 would be fair in extending existing property tax compression to individuals who are disabled or at least 65 years old, the changes to the property tax system would be relatively small. The Legislature should take this opportunity to provide more meaningful and broad-based property tax relief through other methods that would change more fundamental aspects of the property tax system.

NOTES: According to the Legislative Budget Board, the bill would have no cost in fiscal 2022-23, but would cost about \$467.5 million in general revenue related funds in fiscal 2024-25.

SB 12 is the enabling legislation for SJR 2 by Bettencourt, which would amend the Texas Constitution to allow the Legislature by law to reduce the limitation on property taxes imposed by a school district on the residence homestead of an individual who was elderly or disabled to reflect any reduction from the district's maximum compressed rate. SJR 2 is on the Constitutional Amendments Calendar today.

SUBJECT: Temporary provisions for 2022 primary elections

COMMITTEE: Constitutional Rights and Remedies, Select — favorable, without amendment

VOTE: 10 ayes — Ashby, Clardy, Geren, Jetton, Klick, Landgraf, Longoria, Lozano, Shaheen, White

0 nays

5 absent — S. Thompson, Bucy, A. Johnson, Moody, Neave

SENATE VOTE: On final passage, August 9 — 28-1 (Gutierrez)

WITNESSES: No public hearing.

BACKGROUND: Election Code sec. 41.007 sets the general primary election date as the first Tuesday in March in each even-numbered year. The runoff primary election date is the fourth Tuesday in May following the general primary election.

DIGEST: SB 13 would establish dates for the candidate-filing period, general primary election, and primary runoff election for the 2022 election cycle contingent on the dates applicable redistricting plans become law. The temporary provisions would supersede any conflicting statute with respect to a primary election to be held in 2022, and would expire January 1, 2023.

The bill would provide three sets of dates as options for elections, depending on when new district plans for the Texas House and Senate, State Board of Education, and U.S. Congress become law. For purposes of the bill, a redistricting plan would become law on the earlier of:

- the date that the governor signed an Act of the 87th Legislature relating to the composition of the State Board of Education (SBOE), state legislative, or federal congressional districts; or

- the date that the act became law without the governor's signature upon the expiration of the gubernatorial signing period under Texas Constitution Art. 4, sec. 14.

If a redistricting plan became law on or before November 15, 2021, the following dates would apply:

- an application for a place on the general primary election ballot would have to be filed not earlier than November 29, 2021, and not later than 6 p.m. on December 13, 2021;
- the general primary election date would be March 1, 2022; and
- the runoff primary election date would be May 24, 2022.

If a redistricting plan became law after November 15, 2021, and on or before December 28, 2021, the following dates would apply:

- an application for a place on the general primary election ballot would have to be filed not earlier than January 10, 2022, and not later than 6 p.m. on January 24, 2022;
- the general primary election date would be April 5, 2022; and
- the runoff primary election date would be June 21, 2022.

If a redistricting plan became law after December 28, 2021, and on or before February 7, 2022, the following dates would apply:

- an application for a place on the general primary election ballot would have to be filed not earlier than February 21, 2022, and not later than 6 p.m. on March 7, 2022;
- the general primary election date would be May 24, 2022; and
- the runoff primary election date would be July 26, 2022.

If a plan for a state legislative, SBOE, or federal congressional district became law on dates included under more than one of the bill's provisions, the latest dates provided for the filing period and the general and runoff primary elections would apply. The county chair would conduct the drawing to determine the order of the candidates' names on

the general election primary ballot in accordance with Election Code provisions after the date of the applicable filing deadline.

A date set for the filing period or the general primary election under SB 13 would have to be the date of any filing period provided under the Election Code or of any general primary election held under the Election Code.

If a redistricting plan had not become law on or before February 7, 2022, the secretary of state would set the dates of the filing period and the general and runoff primary elections. In setting dates, the secretary of state would have to ensure the efficient and orderly administration of elections and would be required, to the extent practicable, to set dates in a manner that allowed the same interval of time in relation to the date of the election as would be provided by the application of other law.

The secretary of state would be required to adjust the schedule for canvassing election returns, declaring results, or performing any other official act relating to an election held on a date under the bill as necessary for the efficient and orderly administration of the election. To the extent practicable, the secretary of state would have to adjust the schedules in a manner that allowed the same interval of time in relation to the date of the election as would be provided by the application of other law.

The bill would take effect immediately if it received a vote of two-thirds of all the members elected to each house. Otherwise, it would take effect on the 91st day after the last day of the legislative session.

**SUPPORTERS
SAY:**

SB 13 would ensure the efficient administration of the 2022 primary elections by temporarily adjusting the candidate filing period and dates for the general primary and primary runoff elections to account for the U.S. Census Bureau's delayed delivery of the 2020 redistricting data to the states. By providing alternate dates for next year's primary elections, the bill would provide a practical way to allow the necessary time for the Legislature to redraw district lines for the Texas House and Senate, State Board of Education, and U.S. Congress. It would give election administrators clarity about key deadlines and sufficient time to carry out

their duties, which include reconfiguring voting precincts and meeting deadlines for mailing ballots to military and overseas voters.

The bill would provide three optional time frames for primary elections and runoffs to account for the uncertainty about when the redistricting plans would become law. It also would provide flexibility for the secretary of state to establish other election dates and candidate filing deadlines if a redistricting plan became law after February 7, 2022. While some say SB 13 would give the secretary of state too much flexibility and could lead to voter confusion, the bill offers a practical solution to delays in delivery of Census data that would allow additional time for legislative action.

CRITICS
SAY:

SB 13 could lead to voter confusion by revising the usual March primary election calendar based on various scenarios for when legislative redistricting plans became law. The bill would prioritize giving the Legislature more time for redistricting at the expense of consistency and predictability in election law. The bill would grant too much power to the secretary of state, an unelected member of the executive branch, in certain circumstances to establish unspecified alternate dates and deadlines for the candidate filing period and election. Delaying primary elections to an indeterminate time could create unforeseen logistical hurdles for election administrators, who need to know elections dates well in advance to prepare for an efficient election.

NOTES:

The House companion bill, HB 15 by Hunter, was referred to the House Select Committee on Constitutional Rights and Remedies on August 23.